

TEST #6

FORMS INCLUDED: 1040, IDAHO FORM 40, 44 AND 55

FORM 1040

First Name, Initial and Last Name:	TEST A LOTT
Social Security Number:	400-00-5906
Spouse's Name, Initial and Last Name:	EDNA K LOTT
Social Security Number:	400-00-5925
Home Address:	9202 BLUE HERON
City, State and Zip:	MIDDLETON ID 83644
Do you want \$1.00 to go to Presidential Campaign Fund:	YES
Spouse:	YES
Filing Status:	MARRIED FILING JOINTLY
Number of boxes checked on 6a:	2
Total number of exemptions:	2
Line 7 Total wage:	50000
Line 37 Adjusted gross income:	50000

IDAHO TAX DUE: 1028

Taxpayer's Occupation:	Self-employed
Spouse's Occupation:	Self-employed

Test # 6

FORM W2 (1)

b.	Employers identification number:	46-9876543
c.	Employers name address and Zip:	LOTS GROCERY STORE 121 MAIN ST MIDDLETON ID 83644
d.	Employees Social security number:	400-00-5906
e.	Employees Name:	TEST A LOTT
f.	Employees address and Zip:	9374 BLUE HERON MIDDLETON ID 83644
Box 1	Wages, tips, etc:	50000
Box 2	Federal Income tax withheld:	0
Box 3	Social security wages:	50000
Box 4	Social security tax withheld:	3100
Box 5	Medicare wages and tips:	50000
Box 6	Medicare tax withheld:	725
Box 15	State and State Id number:	ID 641213
Box 16	State wages:	50000
Box 17	State income tax withheld:	0

2005

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ☐

See instructions, page 6 for the reasons for amending and enter the number. ☐

For calendar year 2005, or fiscal year beginning _____, ending _____ **A R F W M**

PLEASE PRINT OR TYPE	Your first name and initial		Last name		Your Social Security Number (required)	
	Spouse's first name and initial		Last name		Spouse's Social Security Number (required)	
	Mailing address					<input type="checkbox"/> Taxpayer deceased in 2005
	City	State	Zip Code	<input type="checkbox"/> Spouse deceased in 2005		

Do you need Idaho income tax forms mailed to you next year? ☐ Yes ☐ No

Filing status If filing married joint or separate return, enter spouse's name and social security number above.

1. ☐ Single
2. ☐ Married filing joint return
3. ☐ Married filing separate return
4. ☐ Head of household
5. ☐ Qualifying widow(er)

6. Exemptions Enter the same number claimed on federal return.

- a. ☐ Yourself
 - b. ☐ Spouse
 - c. ☐ Other dependents
 - d. ☐ Total exemptions
- If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."

Election campaign fund

I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).

	7. Yourself	8. Spouse	7. Yourself	8. Spouse
Constitution	<input type="checkbox"/>	<input type="checkbox"/>	Republican	<input type="checkbox"/>
Democratic	<input type="checkbox"/>	<input type="checkbox"/>	No Specific	<input type="checkbox"/>
Libertarian	<input type="checkbox"/>	<input type="checkbox"/>	None	<input type="checkbox"/>
Natural Law	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

ATTACH PAYMENT HERE	INCOME. See instructions, page 6.					
	9. Enter your federal adjusted gross income from federal Form 1040, line 36; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return.			9	00	
	10. Additions from Form 39R, Part A, line 7. Attach Form 39R.			10	00	
	11. Total. Add lines 9 and 10.			11	00	
	12. Subtraction from Form 39R, Part B, line 22. Attach Form 39R.			12	00	
	13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11.			13	00	
	If you have an NOL and are electing to forego the carryback period, check here. <input type="checkbox"/>					
	TAX COMPUTATION. See instructions, page 6.					
	ATTACH STATE W-2 COPIES HERE	Standard Deduction For Most People	14. CHECK—	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse		
			b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse			
c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 40. <input type="checkbox"/>						
Single or Married filing Separately: \$5,000		15. Itemized deductions. Attach federal Schedule A. Federal limits apply.	15	00		
		16. All state and local income or general sales taxes included on federal Schedule A, line 5	16	00		
Head of Household: \$7,300		17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero.	17	00		
		18. Standard deduction. See instructions, page 7, if you checked any box on line 14.	18	00		
Married filing Jointly or Qualifying Widow(er): \$10,000		19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero.	19	00		
		20. Multiply \$3,200 by the number of exemptions claimed on line 6d. Federal limits apply.	20	00		
		21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero.	21	00		
	22. Tax from tables or rate schedule. See instructions, page 34.	22	00			

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

23. Tax amount from line 22.			23		00
CREDITS. Limits apply. See instructions, page 8.					
24. Income tax paid to other states. Attach Form 39R and a copy of the other state return(s).	24		00		
25. Credit for contributions to Idaho educational entities	25		00		
26. Credit for contributions to Idaho youth and rehabilitation facilities	26		00		
27. Total business income tax credits from Form 44, Part I, line 14. Attach Form 44.	27		00		
28. TOTAL CREDITS. Add lines 24 through 27.			28		00
29. Subtract line 28 from line 23. If line 28 is more than line 23, enter zero.			29		00
OTHER TAXES. See instructions, page 9.					
30. Fuels tax due. Attach Form 75.			30		00
31. Sales/Use tax due on mail order, Internet, and other nontaxed purchases			31		00
32. Total Tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44.			32		00
33. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.			33		00
34. Permanent building fund. Check the box if you are receiving Idaho public assistance payments.			34		10 00
35. TOTAL TAX. Add lines 29 through 34.			35		00
DONATIONS. See instructions, page 9.					
36. I wish to donate to the Nongame Wildlife Conservation Fund.			36		00
37. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.			37		00
38. I wish to donate to the Idaho Guard and Reserve Family Support Fund.			38		00
39. TOTAL TAX PLUS DONATIONS. Add lines 35 through 38.			39		00
PAYMENTS and OTHER CREDITS. See instructions, page 9.					
40. Grocery credit. \$20 per person claimed on line 6d			40		00
41. Additional grocery credit. \$15 per person 65 or older claimed on line 14a			41		00
42. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R.			42		00
43. Special fuels tax refund Gasoline tax refund Attach Form 75.			43		00
44. Idaho income tax withheld. Attach Form(s) W-2.			44		00
45. 2005 Form 51 payment(s) and amount applied from 2004 return			45		00
46. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 40 through 45.			46		00
TAX DUE or REFUND. See instructions, page 10.					
If line 39 is more than line 46, GO TO LINE 47. If line 39 is less than line 46, GO TO LINE 50.					
47. TAX DUE. Subtract line 46 from line 39.			47		00
48. Penalty Interest from the due date Enter total			48		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account.					
49. TOTAL DUE. Add lines 47 and 48. Make check or money order payable to the Idaho State Tax Commission.			49		00
50. OVERPAID. Line 46 minus lines 39 and 48. This is the amount you overpaid.			50		00
51. REFUND. Amount of line 50 to be refunded to you.			51		00
52. ESTIMATED TAX. Amount of line 50 to be applied to your 2006 estimated tax.			52		00
53. DIRECT DEPOSIT. See instructions, page 11.					
Routing No.			Account No.		
Type of			Account:		
Checking			Savings		
AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.					
54. Total tax due (line 49) or overpayment (line 50) on this return			54		00
55. Refund from original return plus additional refunds			55		00
56. Tax paid with original return plus additional tax paid			56		00
57. Amended tax due or refund. Add lines 54 and 55 and subtract line 56.			57		00
Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.					
SIGN HERE	Your signature		Date	Paid preparer's signature	
	Spouse's signature (if a joint return, BOTH MUST SIGN)		Daytime phone	Address and phone number	

2005

IDAHO SUPPLEMENTAL SCHEDULE

For Form 40, Resident Returns Only

FORM 39R
TC39R1
5-20-05_v2

For calendar year 2005, or fiscal year beginning _____, ending _____

Name(s) as shown on return

Social Security Number

A. Additions. See instructions, page 19.

1. Federal net operating loss carryover included in line 9, Form 40	1	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2	00
3. Non-Idaho state and local bond interest and dividends	3	00
4. Idaho college savings account withdrawal	4	00
5. Bonus depreciation. Attach computations.	5	00
6. Other additions. Attach explanation.	6	00
7. Total additions. Add lines 1 through 6. Enter on line 10, Form 40.	7	00

B. Subtractions. See instructions, page 19.

1. Idaho net operating loss carryover									1	00
Idaho net operating loss carryback									2	00
2. State income tax refund if included in federal income									3	00
3. Interest from U.S. Government obligations									4	00
4. Insulation of Idaho residence										
5. Alternative energy devices deduction.										
				</						

C. Retirement Benefits Deduction. See instructions, page 23, for qualified retirement benefits.

1. If single enter \$23,268, or if married filing jointly enter \$34,902	1	00
2. Federal Railroad Retirement benefits received	2	00
3. Social Security benefits received	3	00
4. Line 1 minus lines 2 and 3. If less than zero enter zero.	4	00
5. Qualified retirement benefits included in federal income.	5	00
6. Enter the smaller of line 4 or 5 here and on line 8, Part B.	6	00

2005

IDAHO BUSINESS INCOME TAX
CREDITS AND CREDIT RECAPTURE

FORM 44
EFO00006
7-22-05_v5

Month	Day	Year	Month	Day	Year
For calendar year 2005, or fiscal year beginning		05	ending		
Name(s) as shown on return				Social Security Number or EIN	

PART I — BUSINESS INCOME TAX CREDITS

	Credit Allowed		Carryover
1. Investment tax credit. Attach Form 49.	1		
2. Credit for production equipment using post-consumer waste	2		
3. Promoter-sponsored event credit	3		
4. Credit for qualifying new employees. Attach Form 55.	4		
5. Credit for Idaho research activities. Attach Form 67.	5		
6. Broadband equipment investment credit. Attach Form 68.	6		
7. Incentive investment tax credit. Attach Form 69.	7		
8. Corporate headquarters investment tax credit. Attach Form 80.	8		
9. Corporate headquarters real property improvement tax credit. Attach Form 81. ..	9		
10. Corporate headquarters new jobs tax credit. Attach Form 82.	10		
11. Small employer investment tax credit. Attach Form 83.	11		
12. Small employer real property improvement tax credit. Attach Form 84.	12		
13. Small employer new jobs tax credit. Attach Form 85.	13		
14. Total business income tax credits allowed. Add lines 1 through 13.	14		

PART II — TAX FROM RECAPTURE OF INCOME TAX CREDITS

Tax from recapture of:			
1. Investment tax credit. Attach Form 49R.	1		
2. Broadband equipment investment credit. Attach Form 68R.	2		
3. Incentive investment tax credit. Attach Form 69R.	3		
4. Corporate headquarters investment tax credit. Attach Form 80R.	4		
5. Corporate headquarters real property improvement tax credit. Attach Form 81R.	5		
6. Corporate headquarters new jobs tax credit. Attach Form 82R.	6		
7. Small employer investment tax credit. Attach Form 83R.	7		
8. Small employer real property improvement tax credit. Attach Form 84R.	8		
9. Small employer new jobs tax credit. Attach Form 85R.	9		
10. Total tax from recapture of income tax credits. Add lines 1 through 9.	10		

2005

IDAHO CREDIT FOR QUALIFYING NEW EMPLOYEES

FORM 55
 TC5505
 5-13-05_v1

Month	Day	Year	Month	Day	Year
For calendar year 2005, or fiscal year beginning		05	ending		
Name(s) as shown on return					Social Security Number or EIN

PART I. QUALIFYING FOR THE CREDIT

1. A \$500 credit per new employee is allowed if you meet the definition of a revenue-producing enterprise.
2. A \$1,000 credit per new employee is allowed if your new employee:
 - a. Received an annual average hourly wage of at least \$15.50 and
 - b. Was eligible to receive employer provided coverage under an accident or health plan.

PART II. CREDIT AVAILABLE SUBJECT TO LIMITATION

1. The average number of qualifying employees during the tax year	1	
2. The average number of qualifying employees during the three preceding tax years	2	
3. The average number of qualifying employees during the preceding tax year	3	
4. Subtract the greater of line 2 or 3 from line 1 and enter the difference. This is the number of qualifying new employees. The amount must equal or exceed one.	4	
5. Number of qualifying new employees listed on line 4 who meet the criteria for the \$500 credit. If you do not qualify as a revenue-producing enterprise, enter 0 on line 5.	5	
6. Number of qualifying new employees listed on line 4 who meet the criteria for the \$1,000 credit. If the new employees listed on line 4 do not meet the criteria discussed in Part 1, line 2, enter 0 on line 6.	6	
\$500 CREDIT		
7. Multiply the number on line 5 by \$500.	7	
\$1,000 CREDIT		
8. Multiply the number on line 6 by \$1,000.	8	
9. Add line 7 and line 8.	9	
10. Enter the net income of the trade or business in which the new employment occurred.	10	
11. Multiply the number on line 10 by .0325.	11	
12. Enter the smaller of lines 9 and 11. This is your total credit for qualifying new employees earned this year.	12	
13. Enter the pass-through share of credit from an S corporation, partnership, estate, or trust.	13	
14. Carryover from prior years' credit for qualifying new employees.	14	
15. Credit available prior to distributions. Add lines 12 through 14.	15	
16. Credit distributed to partners, shareholders, or beneficiaries.	16	
17. Total credit available subject to limitation. Subtract line 16 from line 15. Carry to PART III, line 23.	17	

PART III. CREDIT LIMITATIONS

1. Enter the Idaho income tax from your tax return.	1	
2. Enter your credit for tax paid to other states.	2	
3. Subtract line 2 from line 1.	3	
4. Enter 50% of line 3.	4	
5. Enter your credit for contributions to Idaho educational entities.	5	
The credit is limited to the smallest of 50% of the contribution and:		
corporations: \$1,000 or 10% of the tax on line 1;		
taxpayers other than corporations: \$100 (\$200 if filing a joint return) or 20% of the tax on line 1.		
6. a. If line 5 is less than line 4, enter the amount from line 5.		
b. If line 5 is equal to or larger than line 4, enter the amount from line 4.		
<i>This is your allowable credit for contributions to Idaho educational entities.</i>	6	
7. Enter your investment tax credit from Form 49, Part 1, line 8.	7	
8. Add lines 6 and 7.	8	
9. a. If line 8 is smaller than line 4, enter the amount from line 7.		
b. If line 8 is equal to or larger than line 4, subtract line 6 from line 4.		
<i>This is your allowable investment tax credit.</i>		
Enter this amount on Form 44, Part I, line 1.	9	
10. Add lines 6 and 9.	10	
11. Enter your credit for contributions to Idaho youth and rehabilitation facilities.	11	
The credit is limited to the smallest of 50% of the contribution and:		
corporations: \$500 or 10% of the tax on line 1;		
taxpayers other than corporations: \$100 (\$200 if filing a joint return) or 20% of the tax on line 1.		
12. Add lines 10 and 11.	12	
13. a. If line 12 is smaller than line 4, enter the amount from line 11.		
b. If line 12 is equal to or larger than line 4, subtract line 10 from line 4.		
<i>This is your allowable credit for contributions to Idaho youth and rehabilitation facilities.</i>	13	
14. Add lines 10 and 13.	14	
15. Enter your credit for production equipment using post-consumer waste but no more than \$30,000	15	
16. Add lines 14 and 15.	16	
17. a. If line 16 is smaller than line 4, enter the amount from line 15.		
b. If line 16 is equal to or larger than line 4, subtract line 14 from line 4.		
<i>This is your allowable credit for production equipment using post-consumer waste.</i>		
Enter this amount on Form 44, Part I, line 2.	17	
18. Add lines 14 and 17.	18	
19. Enter your promoter-sponsored event credit.	19	
20. Add lines 18 and 19.	20	
21. a. If line 20 is smaller than line 3, enter the amount from line 19.		
b. If line 20 is equal to or larger than line 3, subtract line 18 from line 3.		
<i>This is your allowable promoter-sponsored event credit.</i>		
Enter this amount on Form 44, Part I, line 3.	21	
22. Add lines 18 and 21.	22	
23. Enter your credit for qualifying new employees from PART II, line 17.	23	
24. Tax available after all credits. Subtract line 22 from line 3.	24	
25. 50% of tax limitation. Subtract line 18 from line 4.	25	
26. Enter the smallest amount from lines 23, 24 and 25.		
<i>This is your allowable credit for qualifying new employees.</i>		
Enter this amount on Form 44, Part I, line 4.	26	